

ORDER

1900.36B

ACCOUNTING EMERGENCY OPERATIONS PLAN



January 4, 1988

**DEPARTMENT OF TRANSPORTATION
FEDERAL AVIATION ADMINISTRATION**

Distribution: A-W-1(minus AA); A-W(AA)-3; A-X(RM)-2;
A-X-1; A-XY(AA)-3; A-Z(AD)-3;
INFO ONLY: ADA-20(2); ADA-20A(2); ADA-30(2)

Initiated By: AAA-400

RECORD OF CHANGES

DIRECTIVE NO.

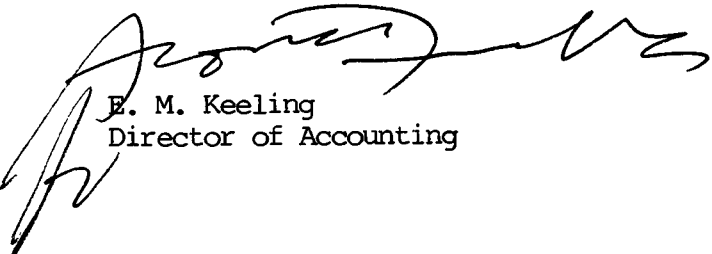
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FOREWARD

This order prescribes the accounting emergency operations basic plan to be followed by all FAA accounting offices. It provides general criteria and guidelines for accounting operations up to the period when an emergency has been declared. Regional and center accounting offices emergency operation plans written in support of this order should encompass contingency plans and procedures to cope with the various types of emergencies.

Supplemental policy guidance to this order is recommended for all regional and center accounting offices.



E. M. Keeling
Director of Accounting

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CHAPTER 1. GENERAL

1. PURPOSE. This order prescribes the accounting emergency operations basic plan to be followed by all FAA accounting offices. It supplements FAA's overall emergency operations program by providing general criteria and guidelines for accounting emergency operations. When an emergency has been declared, whether it be an air defense emergency, attack warning, or caused by a natural disaster, accounting operations should be continued. Preparatory action as outlined in this order should be taken prior to the emergency to ensure orderly and continuous accounting operations during emergency conditions and to provide means of reactivating normal operations. Accounting operations during an emergency condition shall be kept as simple as possible, yet provide continuity and maximum utilization of normal procedures and controls.
2. DISTRIBUTION. This order is distributed to the branch level in the Office of Accounting; to the director level in Washington and regions; to division level in regional Resource Management Divisions; to the branch level in Accounting Divisions in regions; to the branch level at the Aeronautical Center Accounting Division; to the branch level at the FAA Technical Center Administration Systems Division; to the Emergency Operations Staff, ADA-20; to the FAA Records Center Facility, ADA-20A; and to the Operations Center, ADA-30.
3. CANCELLATION. FAA Order 1900.36A, dated January 12, 1977, is canceled.
4. RESPONSIBILITIES. Each accounting office manager is responsible for developing detailed accounting emergency operations procedures under the guidelines of this order. Each accounting office manager is responsible for providing the storage and safeguarding of essential accounting records so that in case of an emergency, there is minimum interruption in the continuity of accounting operations. For those regional accounting offices which serve other regions, special consideration shall be given to potential problems that might develop between the accounting and host regions in the event of an emergency at either location.
- 5.-19. RESERVED.

CHAPTER 2. NATURAL DISASTERS/REGIONAL EMERGENCIES

20. GENERAL. This chapter presents general guidelines necessary to continue accounting operations in the event that a regional emergency, natural disaster, or any emergency other than enemy attack occurs. Each accounting office will attempt to operate at its present location during all emergencies except for FAA Readiness Condition Enemy Attack. Emergency relocation sites designated for national emergencies shall be used if the accounting office and local area have been destroyed by a natural disaster. Each accounting office manager shall follow the procedures established by local and civil authorities and its regional and center emergency plan while conducting emergency operations.

21. NATURAL DISASTERS. Natural disasters to which accounting offices may be subjected include earthquakes, fires, floods, and storms. The best means for minimizing loss of accounting continuity and reducing time required for restoring normal operations requires adequate preplanning of:

- a. Functions conducted before, during, and after a disaster.
- b. Assignments of specific personnel actions.
- c. Usages and availability of necessary information, equipment, supplies and forms.

22. REGIONAL EMERGENCY SITES. Accounting offices will relocate to an emergency site outside of the normal office location if the present office is declared unsafe. Accounting office managers shall identify available facilities that can be used as emergency relocation sites. In choosing an emergency relocation site, managers shall ensure that:

- a. Communication lines are available or can be easily installed.
- b. Security is available for the protection of personnel and equipment.
- c. Space is sufficient enough to accommodate emergency cadre and equipment.

23. SITE LOCATIONS. Sites shall be located at various locations to correspond to the seriousness of the emergency.

a. Emergency Operation Facility (EOF). These facilities will be used upon receiving a natural disaster warning with the possibility of total destruction of the accounting office or local area. The location, logistical support, and communication capabilities of the EOF's are outlined in FAA Order 1900.42C, FAA Headquarters, Regional, and Center Emergency Operation Facilities (EOF).

b. Localized Emergency Site. Emergency relocation sites shall be located in the same building or area that the present accounting office is located. These sites will be used when the immediate office is no longer suitable for operations due to fire, flood, vandalism, bombing, or other emergencies.

(1) Same Building. Managers should identify at least one location within their building that may be used as an emergency site. This site shall be approved by the building manager and verified on a continuing basis to ensure its availability during emergencies.

(2) Other Government Facilities/Agencies. Other Government facilities should be identified as possible emergency sites. These facilities should be within the local area. Arrangement shall be made with the proper authority to ensure that these facilities are available during emergencies. At least one Government facility shall be identified as a possible emergency relocation site.

(3) Other FAA Facilities. Other FAA regions/centers should be identified as possible emergency relocation sites. Regional and center accounting offices shall coordinate with each other to ensure that there is a mutual agreement as to how space and equipment could be shared during an emergency.

(4) Private Sector. Public facilities should be identified as possible relocation sites for local emergencies.

24. SUPPLIES/EQUIPMENT. Each accounting office shall coordinate with its regional data processing division to identify adequate backup automated systems. No supplies should be stored at those locations identified in paragraph 23b above. Appendix 1 identifies office supplies and equipment necessary to continue operation at an emergency relocation site. During regional and natural emergencies, many of these items can be purchased or borrowed from other regions/centers.

25. PERSONNEL.

a. During regional and local emergencies, all accounting personnel will continue to report to work until released by competent authority. If employees do not report to work, they must notify their supervisor and request the appropriate leave.

b. Specific duties should be outlined for all accounting personnel and possible changes to office functions should be identified. FAA headquarters, regional, and center accounting offices shall remind all accounting personnel at least once annually of their responsibilities and duties during various emergencies.

c. A roster of essential personnel shall be established and maintained by the accounting office.

d. Adequate notification procedures shall be established by each accounting office manager to ensure that all employees are notified of office status during emergencies. Telephonic communication procedures should be used whenever possible. This will require that employees telephone numbers and addresses are available for use by the accounting office managers and supervisors.

26. SALVAGE TEAM. As soon as an emergency subsides, action shall be taken to restore operations, salvage supplies, equipment, and accounting records. All accounting offices will establish a salvage team to perform these tasks. Duties of salvage team members should be simple and easy to perform. Tasks that are dangerous to members' health and welfare or requires formal specialized training will not be assigned to accounting office personnel.

27.-29. RESERVED.

CHAPTER 3. NATIONAL EMERGENCY

30. GENERAL. This chapter provides guidance for accounting offices during a national emergency. All regions and centers are located in probable target areas and many months may intervene between the declaration of an emergency and the reestablishment of the accounting offices. During a national emergency, it is essential that all accounting offices are able to operate in an organized manner until normal operations can be resumed. Supplemental procedures will be established by all accounting offices at each readiness level to assist in the continuation of accounting operations. Accounting office supplements shall be coordinated with their regional or center emergency plan and local/civil emergency plans.

31. FAA READINESS LEVEL ALFA. The response to this level shall only involve division and branch managers. No evacuation of emergency cadre or disruption of regular accounting operation is necessary. When level ALFA is declared, the following actions shall be taken by all regional and center accounting offices.

a. Review civil emergency plans, regions/centers emergency plan, and FAA Order 1900.1D, FAA Emergency Operations Plan, and ensure that all requirements are met. Be prepared for the next phases of transition.

b. Review security measures to ensure that protective capabilities are in place for employees, classified and sensitive information, imprest fund, and personal property.

c. Ensure that all emergency cadre have the required security clearance.

d. Review employee emergency notification procedures (review telephone numbers and home addresses).

e. Review documents, supplies, equipment, reports, manuals, and directives needed at the emergency relocation site.

f. Ensure that all accounting office managers are aware of the readiness level.

g. Ensure that the emergency site is suitable for operation.

h. Initiate a request to increase the imprest fund at the relocation site.

32. FAA READINESS LEVEL BRAVO. The response to this level will involve managers, supervisors, and employees with emergency assignments. The following actions shall be taken at this level.

a. Complete all steps of level ALFA.

b. Review leave status for possible recall or cancellations.

c. Conduct a telephonic alert to ensure its accuracy.

- d. Review personnel assignments during emergencies.
- e. Brief emergency cadre on current and pending conditions.
- f. Await evacuation orders before moving initial emergency cadre to site for possible activation.
- g. Review all communication systems, accounting systems, payroll systems, and emergency equipment to ensure their readiness.
- h. Review emergency payroll procedures for making evacuation, advance, and salary payments.
- i. Ensure that all documents for certifying officers are correct.
- j. Submit all vital (latest) accounting records and documents to the emergency relocation site.
- k. Ship needed forms, equipment, and office supplies to the relocation site.
- l. Await orders to evacuate to emergency site.

33. FAA READINESS LEVEL CHARLIE. The response to this level will involve all regional and center accounting offices personnel. The following actions shall be taken at this level.

- a. Complete steps in levels ALFA and BRAVO.
- b. Cancel all leave, leave requests, travel, and travel requests of essential personnel.
- c. Brief all accounting personnel on their emergency responsibilities.
- d. Place all nonessential personnel on administrative leave.
- e. Transfer regional imprest fund to relocation site.
- f. Standby for orders to evacuate remaining cadre to EOF.
- g. Coordinate with the responsible security office to institute maximum security measures for protection of imprest fund, employees, and all property.
- h. Establish contact with the nearest Department of the Treasury disbursing office and forward a request to increase imprest fund.
- i. Establish contact with the regional or center personnel office and servicing payroll processing center.
- j. Stop all voucher examination, payments to vendors and contractors, travel advances, and transportation claims at the regular headquarters.

k. Process special allowances for travel and subsistence authorized for evacuated employees and their dependents. Prepare FAA Form 2730-70, Authorization for Payroll Allotment Upon Evacuation Order, and forward copies to the relocation site along with the emergency cadre.

1. Reconstruct accounting records and maintain continuity of operation at the emergency relocation site.

34. ACCOUNTING PERSONNEL. Emergency guidance and instructions for FAA personnel and dependents are outlined in FAA Order 1900.1D, FAA Emergency Operations Plan, appendix 9.

35. EMERGENCY OPERATING FACILITY (EOF). After receiving notification from regional or center directors to activate the emergency site, each accounting office will activate its emergency site while continuing to operate at the regular headquarters. The accounting office will continue to operate at the regular headquarters until the order to evacuate is given. In order to ensure that there is an orderly evacuation to the emergency site, accounting office managers shall:

a. Keep all emergency cadre informed on the location of the emergency site, and schedule periodic visits.

b. Keep emergency cadre informed as to their duties and responsibilities while at the emergency site. Employees selected as emergency cadre will visit the EOF within 90 days after their selection.

c. Conduct an annual exercise to ensure that all emergency procedures are workable.

d. Ensure that all emergency cadre have the correct security clearance.

36. SUPPLIES/EQUIPMENT. All possible backup computer equipment shall be identified and procedures for their use shall be established. Regional and center accounting offices shall determine their needs for office supplies and equipment. Supplies and equipment should be sent to the emergency site during the early warning stages. The inventory of supplies and equipment may include, but are not limited to, those listed in appendix 1.

37. NOTIFICATION. The procedures developed under the guidelines in paragraph 25d will be used.

38.-39. RESERVED.

CHAPTER 4. ESSENTIAL REGULATIONS, DIRECTIVES, RECORDS, AND FORMS

40. REGULATIONS AND DIRECTIVES. All essential regulations and directives shall be available to continue accounting and payroll operations in as nearly a normal manner as possible. It may be necessary to have all copies on microfiche due to limited space at the emergency site. The supply of directives and regulations may include, but are not limited to, those listed in appendix 2.

41. ACCOUNTING RECORDS. During the emergency period, recording of accounting transactions will be kept as automated as possible. The manual operations will be kept to a minimum and only the most essential hard copy records need to be kept at the emergency relocation site. All reports shall be identified as to name, period, and headings. Arrangements shall be made to dispose of the previous records. Hard copies of material shall be forwarded to the relocation or storage site since destruction of old records is frequent. The accounting reports listed in FAA Order 2700.31, Uniform Accounting System Operations Manual, chapter 4, will be used to establish manual accounting operations and to assist the UAS database manager in restoring the automated accounting and payroll system. Each accounting office will determine which of these reports are essential to establish its UAS tables and have them sent to the relocation facility upon FAA readiness level BRAVO or at least semiannually.

42. SUBMISSION OF RECORDS. Regions and centers shall forward other data considered essential to establish accounting records at the EOF. All accounting offices shall:

a. Devise a plan to send copies of these records to the emergency operating facility periodically. The period selected shall be as infrequent as practicable during nonalert conditions such as quarterly, semiannually, or annually, and still allow the maintenance of reasonably current data.

b. Submit these records monthly or more frequently during readiness level BRAVO and CHARLIE.

c. Devise a plan for the destruction of the replaced data at the time of periodic submission.

43. FORMS SUPPLY. Each accounting and payroll office manager shall determine which forms are essential to continue operations and have them sent to its emergency site during the early warning stages. Accounting offices need only to forward a minimum amount of forms to those emergency sites with reproduction capabilities. The supply of forms may include, but are not limited to, the forms listed in appendix 3.

44.-49. RESERVED.

CHAPTER 5. EMERGENCY DISBURSING PLAN

50. GENERAL. This chapter furnishes guidance on the disbursing plans of FAA and the Department of the Treasury.

51. EMERGENCY DISBURSING PLAN. A listing of the Department of the Treasury disbursing centers and relocation sites are included as appendix 4. During an emergency, regions and centers shall use the site nearest their alternate headquarters. In case of communication difficulties, any Department of the Treasury disbursing center can be used with which contact can be made.

52. AUTOMATED/MANUAL DISBURSING PLAN.

a. If an emergency disrupts the operations of the automated accounting system, the manual disbursement procedures shall be followed.

b. Lines of communication shall be established as soon as possible with the nearest Department of the Treasury disbursing facility so that normal disbursing channels can be continued or resumed.

c. Until lines of communication are established, payments of an urgent nature may be made in cash from imprest funds. When normal disbursing channels are resumed, payments from an imprest fund will revert to normal usage.

53. CERTIFYING OFFICERS. When an alternate regional or center headquarters is activated at a relocation site, certifying officers shall be designated under authorities outlined in paragraph 93 of this order. Standard Form (SF) 210, Signature/Designation Card for Certifying Officer, shall be furnished to the appropriate disbursing officer listed in appendix 4.

54.-59. RESERVED.

CHAPTER 6. EMERGENCY IMPREST FUND AND ITS USE

60. GENERAL. This chapter gives the conditions for establishing an emergency imprest fund at any relocation site and for the use of this fund. The emergency imprest fund is different from the normal imprest fund in that it is only used for cash payments incurred by the operations of the emergency site and located and maintained at the emergency site.

61. ESTABLISHMENT OF AN EMERGENCY IMPREST FUND. An emergency imprest fund will be maintained at the EOF during the alert status. Emergency imprest funds established and maintained at the EOF during nonalert status may be increased if necessary during alert status. During nonalert status, an emergency imprest fund will be maintained at the relocation site only when there is continuing operations at the site.

a. After the request for establishing a new imprest fund is approved, the disposition of the old funds must be in the agreement with FAA Order 2770.4A, Imprest Fund, to the extent practical. Accounting offices using other regions and centers as their emergency site will:

(1) Complete SF 211, Request for Change or Establishment of Imprest Fund, to transfer current imprest fund to new site.

(2) Complete SF 211 to establish a new imprest fund.

(3) Utilize other region's imprest fund.

b. The amount of the emergency imprest fund at the relocation site is limited to the amount of cash that can be routinely used for site operations during nonemergency periods. During emergency conditions, the amount of the imprest fund is limited to \$200,000. The request for establishing a new fund or increasing the present fund shall be supported by a full justification for the amount requested. All requests shall be initiated during readiness level ALFA and forwarded to the nearest Department of the Treasury disbursing office.

62. DESIGNATION OF EMERGENCY CASHIERS AND ALTERNATES. Employees already located at the relocation site, or ones who have been assigned to proceed to such a relocation site, shall be designated as cashiers and alternates to operate the fund at the relocation site only upon an order to evacuate. It is recommended that at least three cashiers be designated, so that if a designation is revoked, two cashiers still would be available in an emergency. If a second revocation is required, new cashiers must be designated. If only two cashiers are designated, a single revocation would require this action. A SF 211 shall be prepared in an original and four copies. The original and two copies shall be forwarded to the Chief Disbursing Officer; one copy to the Accounting Systems Division, AAA-400; and one copy retained by the requesting office.

63. REVOCATION OF DESIGNATION OF EMERGENCY CASHIERS AND ALTERNATES. Requests for revocation of designations shall be made by letter addressed to the Chief Disbursing Officer. Forward the original and one copy of the revocation letter to the Chief Disbursing Officer and one copy to the Accounting Systems Division, AAA-400. The Chief Disbursing Officer will return an acknowledged copy of the letter to the originating office to be attached to the SF 211, Request for Change or Establishment of Imprest Fund.

64. USE OF EMERGENCY IMPREST FUND. The primary purposes of the emergency imprest fund is to provide cash payments for supplies and other administrative expenditures until communication can be established with a Department of the Treasury disbursing office. Such expenditures will include salary payments to task groups and other personnel at the relocation site and payments for emergency supplies and travel. During emergency periods, payments which need not be made immediately shall be delayed until regular disbursing channels can be established.

65. SAFEGUARDING FUNDS. Adequate safekeeping facilities shall be provided at the relocation site commensurate with the amount of funds maintained as prescribed in FAA Order 2770.4A, Imprest Fund. Every precaution shall be taken to prevent losses, particularly during the unsettled post-emergency period.

a. Reporting Losses. Report immediately any loss or theft of checks or cash to the Chief Disbursing Officer, appropriate FAA accounting office, FAA Office of Investigations and Security, FAA Air Transportation Security Division, the local police authority, and to the nearest Secret Service and Federal Bureau of Investigation offices.

b. Accounting Procedures. To the extent practical, all procedures in FAA Order 2770.4A, Imprest Fund, shall be observed in accounting for these funds.

66.-69. RESERVED.

CHAPTER 7. ADVANCE AND EVACUATION PAYMENTS TO
EMPLOYEES AND DEPENDENTS

70. GENERAL. This chapter presents the guidelines for payment of evacuated employees and their dependents during an emergency period.

71. AUTHORIZING LAW AND REGULATIONS. Advance and evacuation payments for salary and travel are authorized by Public Law 87-304 and governed by Office of Personnel Management regulations. Other authorizing regulations are included in FPM Supplement 990-2, Book 550, and FAA Order 3550.10, Pay Administration (General).

72. COVERAGE.

a. Employees Covered. These regulations apply to:

(1) United States citizens or United States nationals who are FAA employees, employees of other agencies working for FAA, dependents, and immediate family ordered to evacuate from areas for military or emergency reasons.

(2) Civilian employees who are not citizens or nationals of the United States but who were recruited with a transportation agreement which provides return transportation to the areas from which recruited.

(3) Aliens hired in the United States when they are assigned to a post of duty in the areas included in paragraph 72b below.

b. Evacuations Covered. Evacuations from, or within, the United States (including the District of Columbia), Puerto Rico, and any territory or possession of the United States (excluding the Trust Territory of the Pacific Islands) are covered during a national emergency. These regulations do not apply to evacuations occasioned by a natural disaster occurring within the contiguous United States and the District of Columbia.

73. ADVANCE PAYMENTS.

a. Entitlement. An evacuated employee may be authorized an advance payment when it is needed to help defray immediate expenses incident to the evacuation of the employee and his/her dependents.

b. Rate and Amount. The advanced payment will be at the salary rate to which the employee was entitled immediately before the order for evacuation. The amount will be determined by the authorizing official not to exceed the amount for two pay periods.

c. To Whom Paid. Advance payments may be paid to the employee, an adult dependent (16 years of age or over), or a designated representative. When the payment is made to other than an employee, prior written authorization must have been made on FAA Form 2730-70, Authorization for Payroll Allotment upon Evacuation Order, by the employee in accordance with paragraph 78 below.

d. When Paid. The advance payment may be made at any time after the order for evacuation is issued but not later than 30 days after the date of evacuation.

e. How Paid. Whenever possible, advance payments should be processed at either the evacuated headquarters or the alternate headquarters in accordance with payroll procedures established in chapter 9 of this order. If pay data is not available, the employee or the dependent shall fill out FAA Form 2730-64, Payment of Amounts Due Evacuated Dependents of FAA Civilian Employees Application, or FAA Form 2730-65, Payment of Amounts Due to Evacuated FAA Civilian Employees Application, as appropriate.

74. RECOVERY OR ADJUSTMENT OF PAYMENTS. With the termination of emergency conditions, a review should be made of employee pay accounts to determine whether recoveries should be made of advance payments or if adjustments should be made in evacuation payments.

a. Recovery. Recovery of advance payments may be waived, in whole or in part, by the Administrator, Director of Accounting, or regional or center directors if it is determined that recovery would be against equity and good conscience or against the public's interest. A waiver shall be documented for inclusion in the employee's folder. If a waiver is not granted, recovery shall be made by setoff from any amount due the employee or by another method provided by law.

b. Adjustments. Other adjustments in payments may be necessary due to errors occasioned by the extremity of emergency conditions.

75. EVACUATION PAYMENTS.

a. When Paid. Evacuation payments shall be made during the evacuation period, not in excess of 180 days, as though the employee were on active duty. The duration of the evacuation period is determined by the Administrator or a designee.

b. To Whom Paid. Evacuation payments may be paid to the employee, an adult dependent (16 years of age or over), or a designated representative. When payment is made to other than the employee, prior written authorization must have been given by the employee on FAA Form 2730-70, Authorization for Payroll Allotment Upon Evacuation Order, in accordance with paragraph 78 below.

c. Computation and Payment of Evacuation Payments. Insofar as practicable, evacuation payments shall be paid on the employees' regular payday and computed as follows:

(1) For full-time and regular part-time, the amount of the evacuation payment shall be computed on the basis of the employees' regularly scheduled workweek.

(2) For intermittent employees, the amount of the evacuation payment shall be computed, whenever possible, by approximating the number of days per week normally worked by the employee during an average 6-week period.

d. How Paid. Evacuation payments will be processed at the evacuated or alternate headquarters in accordance with payroll procedures established in chapter 9. If pay data is not available, the employee or the dependent should fill out FAA Form 2730-64, Payment of Amounts Due Evacuated Dependents of FAA Civilian Employees Application, or FAA Form 2730-65, Payment of Amounts Due Evacuated FAA Civilian Employees Application, as appropriate.

e. Relationship Between Advance Payment and Evacuation Payment. The amount of any advance payment shall not diminish the amount of evacuation payments which would otherwise be due the employee. After the evacuation period, arrangements should be made to collect the advance unless waived in accordance with paragraph 74 above.

76. TERMINATION OF ADVANCE AND EVACUATION PAYMENTS. Entitlement to advance or evacuation payments shall cease when:

- a. The evacuated employee is assigned to another duty station.
- b. The employee is separated, transferred to retirement roll, or other type of annuity.
- c. The employee resumes duties at regular headquarters.
- d. The employee abandons duty position.

77. SPECIAL ALLOWANCES. Special allowances are paid to evacuated employees ordered to the EOF to offset any direct expenses incurred by the employee or dependents.

a. Travel Expenses. The travel expenses and per diem for the evacuated employee and the travel expense for dependents shall be determined in accordance with FAA travel regulations. In addition, per diem is authorized for dependents of the evacuated employee at a rate which is equal to the rate payable to the employee, as determined in accordance with FAA travel regulations (except that the rate for dependents under 11 years of age shall be one-half the employee rate). Per diem for the employee and dependent will be payable from the date of departure from the evacuation post through the date of arrival at the emergency operating facility, including any period of delay en route which is beyond the evacuee's control or which may result from evacuation travel arrangements. After arrival at an emergency operating facility, subsistence expenses are authorized under paragraph 77b below.

b. Subsistence Expenses. Subsistence expenses for the employee or dependents at the relocation site or other emergency operating facility may be authorized. The per diem rate will be determined by the official in charge of the facility and shall be an amount necessary to meet living expenses. Such subsistence expenses shall begin on the date following arrival and may continue until terminated by the Administrator or designee. The subsistence expenses shall be computed on a daily-rate basis as follows:

(1) The maximum per diem rate for the employee and each dependent who is 11 years of age or over, and one-half such rate for each dependent under 11 years of age. This maximum rate shall be paid for a period not to exceed the first 30 days of evacuation.

(2) After expiration of the 30-day period, and if the evacuation has not been terminated, the per diem rate shall be computed at 60 percent of the rates prescribed in 77b(1) above until a determination is made by the Administrator or designee that subsistence expenses are no longer authorized, but not to exceed 180 days after the evacuation.

78. AUTHORIZATION FOR ALLOTMENT UPON EVACUATION ORDER. The Office of Personnel Management regulations provide that for advance and evacuation payments to be made to an individual other than the employee, the employee must furnish a prior written authorization. Such an authorization should be furnished on FAA Form 2730-70, Authorization for Payroll Allotment Upon Evacuation Order. The forms should be executed when there is a change to readiness level CHARLIE and should be sent to the relocation site.

79. IDENTIFICATION OF PAYEE. Normal identification documents such as building passes, driver's licenses, security passes, passports, or similar documents shall be accepted as evidence to support the authorization of advance or evacuation payments. If an employee or dependent, due to extreme conditions, is unable to provide identification media, the personal written certification of the employee or dependent as to their identity will suffice when acceptable to the paying office.

80. PAYMENTS MADE TO EMPLOYEES OF OTHER AGENCIES. The law provides that under emergency circumstances, advance and evacuation payments may be made to employees of other agencies. Such employees, when requesting payment, shall be required to furnish FAA Form 2730-65, Payment of Amounts Due Evacuated FAA Civilian Employee Application. Reimbursement for such payments shall be sought immediately from the appropriate agency. The request for reimbursement shall be accompanied by all of the data supporting the payment, such as copies of the application for payment, basis for identification, and payment documents, since the reimbursing agency will be responsible for any recoveries from or adjustments to the pay of the employee.

81.-89. RESERVED.

CHAPTER 8. ACCOUNTING OPERATIONS UNDER EMERGENCY CONDITIONS

90. GENERAL. This chapter presents guidelines for conducting accounting operations during emergency circumstances and reconstruction of accounting records in case of destruction.

91. CONCEPT. Normal accounting operations will be maintained at the respective regular headquarters as long as possible even though alternate headquarters are activated. Recording accounting transactions, performing voucher examinations, and payrolling during emergency conditions at the relocation site will be kept as simple as possible. Adequate controls are still required when keeping accounting operations simple.

92. CONTINUITY OF DIRECTION. To provide continuity of direction during emergency conditions, operational lines of succession (OLS) should be established by position title (not by name) for accounting organizations. An OLS shall consist of persons with knowledge and ability to continue operations and direct the reconstruction of accounting functions. Accounting offices shall include the line of succession as part of their local directives implementing this order and assure that the OLS line is kept current.

93. DELEGATIONS OF AUTHORITY. To provide continuity of operations during emergency conditions, plans should be made to delegate to the accounting representatives assigned to emergency relocation sites the general authorities and responsibilities normally assigned to the accounting officers. Specific delegations of authority to become effective upon activation of a relocation site during an emergency should be planned under the delegated authorities contained in Orders 1100.2B, Organization - FAA Headquarters; 1100.5B, FAA Organization - Field; and 2700.31, Uniform Accounting System Operations Manual. These delegated authorities cover designation of certifying officers, nomination of cashiers, requests for relief of cashiers, cancellation of uncollectible accounts, certification of annual reports of obligation, and approval and authorization of travel. In each case, provision should be made for delegation of the specific authority to the successors of the appropriate officials.

94. EMERGENCY ACCOUNTING OPERATIONS. If accounting operations at the regular headquarters are disrupted and emergency operations at another location have to be established temporarily until normal operations can be resumed, the following standards and guidelines should be applied:

a. General Accounting.

(1) All accounting transactions shall be recorded manually on worksheets set up as obligation, disbursement, and receipt registers, until mechanical methods can be established.

(2) Controls shall be kept at the appropriation and limitation level.

(3) The transactions recorded shall indicate document identification, object class code, fiscal program as designed by the Office of Budget, ABU-1, for activities during the emergency, and any other essential data needed for later analysis and recording in permanent records.

b. Processing Vouchers for Payment.

(1) Lines of communication shall be established as soon as possible with the nearest Department of the Treasury disbursing facility so that normal disbursing channels can be continued or resumed.

(2) Until such lines of communication are established, payments of an urgent nature may be made in cash from imprest funds. When normal disbursing channels are resumed, payments from an imprest fund will revert to normal usage.

(3) Detailed voucher audit prior to payment shall be discontinued during emergency operations. A preaudit shall be made to assure the payment is for the official business of the FAA.

(4) Payments shall be documented to the extent possible so that the post examination of the vouchers can be made when normal operations are resumed.

(5) Vouchers will otherwise be processed, scheduled, and certified for payment in the usual manner.

c. Collections.

(1) An accounts receivable register shall be established. Each account shall be documented and identified.

(2) Collections and receipts shall be deposited in the local bank designated as a Federal depository or with the Treasury facility, whichever is more accessible.

(3) Controls for safeguarding and providing accountability for collections shall be maintained.

95. SUBMISSION OF RECORDS TO GAO. Immediately following an emergency situation, material normally sent to GAO, such as claims and transportation documents shall be held and preserved. GAO will issue instructions for reverting to normal procedures.

96. RECONSTRUCTION OF ACCOUNTING RECORDS. If accounting records at the evacuated headquarters are destroyed, reconstruction will be made from the accounting records stored for safekeeping. Normal accounting operations based on FAA directives shall be resumed as rapidly as possible.

a. Ledgers. Using the most current balances from the stored data or from information obtained from the Department of the Treasury, general ledger accounts and allotment ledgers should be established. Transactions occurring during the emergency period should be recorded. Any differences in expenditures which cannot be identified should be applied to object class and fiscal programs on the basis of known budget plans or percentages developed from past distribution.

b. Accounts Receivable and Accounts Payable. In the case of accounts receivable and accounts payable, confirm all known detail, reduce the difference as far as possible as receipts or invoices are received for the period involved. After a reasonable period, any amount of unidentified accounts receivable balances should be written-off and any unidentified obligated amount shall be cancelled.

c. Payrolling and Voucher Examination. All employee accounts and vouchers paid during the emergency period shall be examined as soon as normal procedures can be established. Adjustments shall be made for over or under payments or for other errors. If repayments are required, collection shall be accomplished, if possible, by offset against any amount due the employee or vendor.

97. EMERGENCY REPORTING. Insofar as accounting data is available and consistent with available personnel, accounting offices should continue to fulfill existing reporting requirements. During the emergency period, reporting requirements at the alternate headquarters will be responsive to the official in charge. Initially, reports may be confined to a simplified report showing fund balances and distributing costs to the applicable cost center level. If accounting records have been destroyed and cannot be reconstructed, reports will be based on the last available trial balance as adjusted by transactions reflected on the manual register.

98. SPECIAL REPORTS DURING SPECIAL EXERCISES. Special reports may be required for specified data. Local plans shall include this capability. As soon as normal accounting operations can be resumed, all reporting requirements will be in the normal manner.

99.-109. RESERVED.

CHAPTER 9. PAYROLL OPERATIONS UNDER EMERGENCY CONDITIONS

110. GENERAL. This chapter presents guidelines for conducting payroll accounting during emergency circumstances. During a national emergency, payroll operations and pay records may be maintained manually. The GAO simplified payroll procedures shall be essentially followed. Conversion to mechanical operations shall be made as soon as practicable. Normal payroll operations will be maintained at the regular payroll offices as long as possible even though alternate headquarters are activated. Each servicing payroll office shall continue to process evacuation payments and provide emergency payroll services while at the evacuation site.

111. SALARY CHECKS.

a. Salary checks for employees will be mailed to the location designated by the employee (home or financial institution). All addresses shall be verified with personnel records. Payroll offices at relocation sites shall determine which locations they serve have not been evacuated. Only those employees from evacuated posts whose whereabouts are known or dependents who have applied for an allotment shall be payrolled for advance and evacuation payments.

b. Assistance shall be obtained from the personnel office in setting up an inventory of locations of evacuated employees.

112. EMPLOYEE PAY RECORDS.

a. The emergency pay records of an employee shall indicate all salary amounts paid to or on behalf of an employee by a paying office of FAA or by any other Federal agency as reflected in billings for reimbursement of advance or evacuation payments.

b. The emergency pay records shall be used to control the period of advance and evacuation payments.

c. As soon as possible, normal payrolling procedures shall be resumed and the pay accounts reviewed and adjusted.

113. ADVANCE AND EVACUATION PAYMENTS.

a. The amount of advance or evacuation payments of salary shall be determined from pay data stored at the relocation site, or if not available, from FAA Form 2730-64, Payment of Amounts Due Evacuated Dependents of FAA Civilian Employees Application, or FAA Form 2730-65, Payment of Amounts Due to Evacuated FAA Civilian Employees Application, completed by the employee. See chapter 7 for advance and evacuation payments.

b. If the emergency situation is extreme, the payrolling of the evacuation payment may consist of only payment of the net amount of salary to the employee or dependents without regard to charging the appropriation with amounts of normal deductions, paying deductions to the Office of Personnel Management, or to deposit fund accounts. As the situation ceases, the deductions involved may be adjusted on a later payroll.

c. After an employee's account is reviewed and it is found that the employee is indebted for any part of the advance payment made to them, their dependents, or designated representative, recovery of the indebtedness will be effected by the payroll processing center having jurisdiction over the employee's account unless a waiver of recovery has been approved.

114. PAYROLL RECORDS. During a national emergency, processing of the payroll will be kept as simple as possible, only the most essential payroll records are needed at the emergency relocation site. These records shall include the following and shall be submitted for storage at such locations and at the frequency indicated:

a. Submit payroll master listings/microfiche for pay, bonds, and leave quarterly, and microfilm of SF 2806, Individual Retirement Records, annually, until declaration of readiness level BRAVO when the master listings shall be submitted each pay period.

b. Submit net payroll listings/microfiche quarterly, until declaration of readiness level BRAVO when the payroll listings will be submitted each pay period.

c. Submit report or summary of travel advances quarterly (microfiche may be utilized if practicable). This should be changed to monthly upon declaration of readiness level BRAVO.

d. All listings should be identified as to name, period, and headings. Arrangements shall be made to dispose of the previous quarter's material. Carbon copies of material shall be used to the extent practicable and special reproduction avoided. Where more frequent submissions are provided with declaration of readiness level BRAVO, the plan for less frequent submissions will be resumed when the FAA alert status returns to readiness level ALFA.

115.-119. RESERVED.

APPENDIX 1. SUPPLIES AND EQUIPMENT FOR
ACCOUNTING OPERATIONS DURING AN EMERGENCY

OFFICES SUPPLIES

1. Columnar Pads
2. Writing Pads
3. Pens, Pencils, and Erasers
4. Memorandum of Call Pads
5. Routing and Transmittal Slips
6. Staplers and Staples
7. Tape
8. Dictionary
9. Paper Clips
10. Rulers
11. FAA Memorandum and Letterhead Paper
12. Carbon Paper
13. Scissors
14. Messenger Envelopes
15. Felt Tip Pens
16. White Out, Correction Tape
17. Staple Remover
18. Manila Folders
19. Rubber Bands
20. Pencil Sharpener
21. Hole Punch
22. Adding Machine Tape

EQUIPMENT

23. Calculator, Adding Machine
24. Microfiche Reader
25. Fireproof Safe
26. Typewriter

APPENDIX 2. DIRECTIVES AND REGULATIONS
FOR ACCOUNTING OPERATIONS DURING AN EMERGENCY

FAA ORDERS

1. FAA Order 1100.2B Organization - FAA Headquarters
2. FAA Order 1100.5B FAA Organization - Field
3. FAA Order 1350.14A Records Management
4. FAA Order 1375.6 Standard Data Elements and Codes - Accounting
5. FAA Order 1375.7 Organization/Cost Center Codes Standard Data Elements
6. FAA Order 1500.14A Travel Manual
7. FAA Order 1900.1D FAA Emergency Operations Plan
8. FAA Order 1900.42C FAA Headquarters, Regional, And Center Emergency Operating Facilities (EOF's)
9. FAA Order 1920.2 Natural Disaster Plan
10. FAA Order 2700.14B Employee Claims Manual
11. FAA Order 2700.31 Uniform Accounting System Operations Manual
12. FAA Order 2720.4A Uniform Accounting System for Airport and Airway Trust Fund
13. FAA Order 2730.8 Time and Attendance - Uniform Payroll System
14. FAA Order 2730.9 Uniform Payroll System Operations Manual
15. FAA Order 2750.2 Voucher Examination
16. FAA Order 2770.4A Imprest Fund
17. FAA Order 3550.10 Pay Administration (General)
18. FAA Order 3550.12C Management and Control of Overtime

REGULATIONS

19. GAO Principles of Appropriation Law
20. Treasury Fiscal Manual
21. Department of the Treasury Receipt Appropriation and Other Fund Account Symbols and Titles
22. Office of Personnel Management Salary Tables and Other Official Salary Tables
23. Federal, State, and City Tax Withholding Tables and/or Formulas
24. Health Insurance Codes and Rates

APPENDIX 3. FORMS FOR ACCOUNTING
OPERATIONS DURING AN EMERGENCY

<u>FORM NO.</u>	<u>FORM TITLE</u>
OF 1015(10-79)	Allotment Ledger
OF 1017-G(9-79)	Journal Voucher
SF 8(Rev. 6-87)	Notice to Federal Employee About Unemployment Insurance
SF 50(Rev. 4-87)	Notification of Personnel Action
SF 210(Rev. 7-81)	Signature/Designation Card for Certifying Officer
SF 211(2-82)	Request for Change or Establishment of Imprest Fund
SF 215(Rev. 5-78)	Deposit Ticket
SF 1012(Rev. 10-77)	Travel Voucher
SF 1014(10-67)	General Ledger
SF 1016(10-67)	Distribution Ledger
SF 1034(Rev. 1-80)	Public Voucher for Purchases and Services Other Than Personal
SF 1038(Rev. 10-77)	Advance of Funds Application and Account
SF 1047(9-73)	Public Voucher for Refunds
SF 1069(Rev. 1-78)	Voucher for Allowances at Foreign Posts of Duty
SF 1080(Rev. 4-82)	Voucher for Transfers Between Appropriations and/or Funds
SF 1081(Rev. 9/82)	Voucher and Schedule of Withdrawals and Credits
SF 1094(Rev. 10-83)	United States Tax Exemption Certificates
SF 1096(Rev. 9-82)	Schedule of Voucher Deductions
SF 1098(Rev. 7-80)	Schedule of Cancelled or Undelivered Checks
SF 1114-A(10-67)	Official Receipt
SF 1127(1-71)	Individual Pay Card
SF 1128	Payroll for Personal Services Payroll Certification and Summary
SF 1129(Rev. 2-82)	Cashier Reimbursement Voucher and/or Accountability Report
SF 1147(Rev. 3-82)	Request for Issuance of Replacement Check Due to Error in Name and/or Designation of Payee
SF 1150(Rev. 12-77)	Record of Leave Data
SF 1152(9/67)	Designation of Beneficiary Unpaid Compensation of Deceased Civilian Employee
SF 1153(Rev. 4-82)	Claim for Unpaid Compensation of Deceased Civilian Employee
SF 1154(9/67)	Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee
SF 1164(Rev. 11-77)	Claim for Reimbursement for Expenditures on Official Business
SF 1165(Rev. 6-83)	Receipt for Cash - Subvoucher
SF 1166(9-73)	Voucher and Schedule of Payments
SF 1169(Rev. 4-85)	United States Government Transportation Requests
SF 1182	Subscriber List for Issuance of United States Savings Bonds
SF 1184(Rev. 6-84)	Unavailable Check Cancellation
SF 1187(Rev. 1-79)	Request for Payroll Deductions for Labor Organization Dues

APPENDIX 3. FORMS FOR ACCOUNTING
OPERATIONS DURING AN EMERGENCY (CON'T)

<u>FORM NO.</u>	<u>FORM TITLE</u>
SF 1188(Rev. 1-79)	Cancellation of Payroll Deductions for Labor Organization Dues
SF 1192(Rev. 3-79)	Authorization for Purchase and Request for Change United States Series EE Savings Bonds
SF 1199A(Rev. 6-87)	Direct Deposit Sign-Up Form
SF 2806(Rev. 2-80)	Individual Retirement Record
SF 2807(7-80)	Register of Separations and Transfers
SF 2809(Rev. 8-86)	Health Benefits Registration Form
SF 2810(Rev. 1-87)	Notice of Change in Health Benefits Enrollment
SF 2811(Rev. 6-84)	Transmittal and Summary Report to Carrier
SF 2812(Rev. 1-87)	Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement
SF 2817(Rev. 6-84)	Life Insurance Election
FAA Form 1360-33	Record of Visit, Conference, or Telephone Call
FAA Form 1370-18	Data Systems Change Proposal
FAA Form 2730-3(9-75)	Bond/Check Replacement Request
FAA Form 2730-5(7-71)	Request and Authorization for Allotment of Compensation for State Income Tax Purposes
FAA Form 2730-18(11-72)	Payroll Address Information
FAA Form 2730-64(9-75)	Payment of Amounts Due Evacuated Dependents of FAA Civilian Employees Application
FAA Form 2730-65(9-75)	Payment of Amounts Due Evacuated FAA Civilian Employees Application
FAA Form 2730-68(2-82)	Time and Attendance Report
FAA Form 2730-68-1	Time and Attendance Report Amended
FAA Form 2730-70(2-81)	Authorization for Payroll Allotment Upon Evacuation Order
Form DOT F 1500.3(6-72)	Travel Order for Temporary Duty
Form DOT F 2740.1(12-85)	Statement of Earnings and Leave
Form DOT F 2740.2(10-85)	Time and Attendance Report
Form DOT F 2740.3(10-85)	Time and Attendance Report Amended
Form DOT F 2750.1(7-72)	Notice of Suspended or Disallowed Items and/or Notice of Federal Income Tax Withheld from Travel and Transportation Expenses
Form DOT F 3500.1(4-67)	Overtime and/or Holiday Work
IRS Form W-2	Wage and Tax Statement
IRS Form W-2C	Statement of Corrected Income and Tax Amounts
IRS Form W-4(1988)	Employee's Withholding Allowance Certificate
IRS Form 501	Federal Tax Deposit Withheld Income and FICA Taxes
IRS Form 501 VI	Federal Tax Deposit Withheld Income and FICA Taxes
IRS Form 941	Employer's Quarterly Tax Return

APPENDIX 4. LISTING OF TREASURY DISBURSING CENTERS

LOCATION	MAILING ADDRESS	DISBURSING OFFICE	RELOCATION SITES
Austin, TX 78741 1619 E. Woodward Street	P. O. Box 2907 Austin, TX 78769	Gordon Hickman (512) 397-7211 (FTS) 770-7211	U.S. Post Office Bldg. 104 Houston Street College Station, TX 77840
Birmingham, AL 35209 190 Vulcan Road	P.O. Box 2451 Birmingham, AL 35201	Zora Puckett (205) 254-1963 (FTS) 229-1963	Rm. B-03, Federal Bldg. Tuscaloosa, AL 35401
Chicago, IL 60605 Rm. 708, Fed Off Bldg. 536 South Clark Street	P.O. Box 8670 Chicago, IL 60680	James Lucas (312) 353-2366 (FTS) 353-2366	U.S. Post Office Bldg. 38 South Main Street Oconomowoc, WI 53066
Kansas City, KS 66103 2100 W. 36th Avenue	P.O. Box 3329 Kansas City, KS 66103	John Adams (816) 374-3623 (FTS) 727-3305	VA Records Depository Ozark Terminal Neosho, MO 64850
Philadelphia, PA 19144 5000 Wissahickon Avenue	P.O. Box 7838 Philadelphia, PA 19101	Robert L. Langdon (215) 951-5671 (FTS) 486-5671	U.S. Post Office Bldg. Washington Ave & Linden St Scranton, PA 18501
San Francisco, CA 94105 390 Main Street	P.O. Box 3858 San Francisco, CA 94119	Clarence S. Taylor (415) 556-3697 (FTS) 454-8400	Rm. 22, Federal Bldg. Joachim & Lindsay Street Stockton, CA 95202
Washington, D.C. 20001 441 G Street, NW	P.O. Box 2229 Washington, D.C. 20013	Jane O'Brien (202) 566-5551 (FTS) 566-5551	VA Medical Center Martinsburg, WV 25401

